

EXHIBIT B



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Re: **Discovery in Revenue Bond Adversary Proceeding, Nos. 20-00003, 20-00004, 20-00005**

Counsel:

Consistent with the Court's order on Defendants' motion to compel, this letter provides additional details regarding the locations the Government Entities searched to locate documents responsive to the topics set forth in the Rule 56(d) Order and the applicable discovery requests. The Government Entities' searches are ongoing, and AAFAF will supplement its disclosure in the event new locations are identified.¹

PRIFA Adversary Proceeding

AAFAF has searched or will search the following locations for responsive materials:

- The paper files GDB maintained as fiscal agent for PRIFA of documents pertaining to PRIFA debt issuances. (The file has since been digitized and these materials are being reviewed in their digitized form.)

¹ By identifying particular locations, the Government Entities are not agreeing to produce materials beyond those they have agreed or been ordered to produce. In particular, the Government Entities' disclosure that a particular person's files are being searched does not waive their objection to conducting broad email searches that Judge Dein stated on March 17, 2021 that she would not order.

- AAFAF's network folders containing digital copies of bound volumes for PRIFA bond issuances.
- AAFAF's offices containing physical bound volumes for PRIFA bond issuances.
- AAFAF's IBM iSeries server containing digital archives of GDB records from December 2007 forward pertaining to former demand deposit accounts.
- The following official government websites:
 - <http://app.estado.gobierno.pr/ReglamentosOnLine/ReglOnLine.aspx>
 - <https://www.aafaf.pr.gov/relation-articles/puerto-rico-convention-center-district-authority-ccda/>
 - <http://www.hacienda.gobierno.pr/reglamentos-de-hacienda>
 - <http://www.hacienda.pr.gov/sobre-hacienda/publicaciones>
 - <http://www.ogp.pr.gov/>
 - <http://www.presupuesto.pr.gov/PresupuestoPropuesto2021-2022/Pages/default.aspx>
 - <http://www.presupuesto.pr.gov/Pages/PRESUPUESTOSANTERIORES.aspx>
 - <http://www.transicion.pr.gov/2012/Pages/default.aspx>
 - <http://www.transicion2016.pr.gov/Agencias/180/Pages/default.aspx>
 - <http://www.transicion2020.pr.gov/Pages/default.aspx>

AAFAF has also requested responsive materials from the following third parties:

- Norton Rose, LLP – documents pertaining to PRIFA bond issuances.
- Auditors – documents pertaining to the statements from the 2013-2017 audited financial statements identified in the court's order on the motion to compel:²
 - KPMG LLP (Commonwealth audited financial statements for Fiscal Years 2013-2017)

² With respect to materials that the Court ordered to be provided in connection with the motion to compel, AAFAF is working to identify the custodians and locations of responsive information, if any, beyond what may be located in the auditors' files and will supplement this correspondence as needed.

- RSM Puerto Rico (PRIFA audited financial statements for Fiscal Years 2013-2017)
- Third-party banks – documents pertaining to accounts identified in the flow of funds of the first \$117 million of Rum Tax Remittances from 2014 to the present:
 - Banco Popular
 - Citibank
 - US Bank
- The Cedrela Group – documents pertaining to work done in connection with the Commonwealth's audited financial statements.

Treasury has searched or will search the following locations for responsive materials:

- Treasury's archive of inactive paper files in its off-site storage area.
- Treasury's publicly available repository of regulations:
<http://www.hacienda.gobierno.pr/reglamentos-de-hacienda>
- Treasury's publicly available repository of circular letters:
<http://www.hacienda.pr.gov/sobre-hacienda/publicaciones>
- The Puerto Rico Financial Accounting System ("PRIFAS"), the accounting system in which Treasury records data regarding collection and transfer of the rum tax revenues.
- The on-site paper files maintained by the following departments:
 - Bureau of Fiscal Systems – Responsible for ensuring that transfers of funds are correct and legally compliant.
 - Bureau of Interventions – Responsible for the approval of vouchers submitted by government entities.
 - Central Accounting – Manages Treasury central accounting system, prepares or amends circular letters and regulations that have to do with revenues and transfers of public funds, and determines procedures for government central accounting.
 - Treasury Area – Manages treasury funds according to the Government's fiscal and financial policies.
- The individual paper files of:
 - Angela Soto Toro (Executive Official III)

- Brenda Vazquez Rodriguez (Treasury Area Sub-Director)
- Hector Gomez (former Treasury Consultant)
- Jeira Belen Ortiz (Assistant Secretary for the Treasury Area)
- Julio C. Velez (Accounting Systems Analyst)
- Maritza Landrau Rivera (Accountant)
- Victor Aponte (Accountant)
- The individual computer hard drives of:
 - Angela Soto Toro (Executive Official III)
 - Brenda Vazquez Rodriguez (Treasury Area Sub-Director)
 - Hector Gomez (former Treasury Consultant)
 - Jeira Belen Ortiz (Assistant Secretary for the Treasury Area)
 - Juan Carlos de Santiago (Fiscal System Analyst)
 - Julio C. Velez (Accounting Systems Analyst)
 - Maritza Garay (Technical Consultant to the Secretary)
 - Maritza Landrau Rivera (Accountant)
 - Samuel Garcia (Technical Consultant)
 - Victor Aponte (Accountant)
- The individual outlook files of:
 - Brenda Vazquez Rodriguez (Treasury Area Sub-Director)
 - Hector Gomez (former Treasury Consultant)
 - Maritza Landrau Rivera (Accountant)
- The following keywords were used to search for responsive documents in the aforementioned electronic files:
 - AFI
 - Conway

- Infrastructure Fund
- Jayson Padilla³
- Moratorium
- Moratoria
- Oversight Board
- Ron
- Rum tax
- Yaime Rullan⁴

PRIFA has searched or will search the following locations for responsive materials:

- The PRIFA paper historical archives for any PRIFA bond related resolution
- The “finance” folder on PRIFA’s cloud server, which includes the following subfolders:
 - Contabilidad
 - Emision Bonos 2005 folder
 - Emision Bonos 2006 folder
 - Presupuesto
 - The Document By Laws AFI
 - The Document Copy Of Emission De Bono 2006
 - Transicion2012
- The following keywords were used to search for responsive documents in the aforementioned electronic files:
 - 117 and rum
 - 117 and ron
 - 117 and fund

³ Former Treasury Assistant Secretary of Central Accounting.

⁴ Former Treasury Assistant Secretary for the Treasury Area.

- 117 and fondo
- bonos and ron
- bonds and rum
- “Infrastructure fund”
- The individual computer hard drives, outlook files, or paper files of:
 - Brenda A. Virella Crespo (General Counsel)
 - Grace Santana (former PRIFA Executive Director)
 - Carmen Arias (Former Administrative Assistant to Former CFO)
 - Jesus Rodrigues (former CFO)
 - Juan Colon (Interim Manager of Accounting and Budget)
 - Juan Torre (former PRIFA employee in charge of PRIFA accounting and budget, and the person who interfaced directly with GDB and Treasury)
 - Leonardo J. Torres (Deputy Executive Director)
 - Lorna Rivera (CFO)
 - Sylvia E. Lopez (former CFO of PRIFA)
 - Wanda Acevedo (former CFO)
 - Wanda Marcial (current PRIFA Board Secretary)

CCDA Adversary Proceeding

AAFAF has searched or will search the following locations for responsive materials:

- The paper files GDB maintained as fiscal agent for CCDA of documents pertaining to CCDA debt issuances. (The file has since been digitized and these materials are being reviewed in their digitized form.)
- AAFAF’s network folders containing digital copies of bound volumes for CCDA bond issuances.
- Documents of the following third-party banks pertaining to accounts identified in the flow of funds of Hotel Occupancy taxes from 2006 to present:
 - Bank of New York

- Banco Popular
- FirstBank
- Oriental Bank (for former Scotiabank accounts)
- AAFAF's IBM iSeries server containing digital archives of GDB records from December 2007 forward pertaining to former demand deposit accounts.
- GDB's BankMate System information pertaining to the GDB -9767, -9947, and -9758 accounts.
- The following official government websites:
 - <https://www.aafaf.pr.gov/reasons-articles/puerto-rico-convention-center-district-authority-ccda/>
 - <http://app.estado.gobierno.pr/ReglamentosOnLine/ReglOnLine.aspx>
 - <http://www.transicion.pr.gov/2012/Pages/default.aspx>
 - <http://www.transicion2016.pr.gov/Agencias/180/Pages/default.aspx>
 - <http://www.transicion2020.pr.gov/Pages/default.aspx>
 - <http://www.hacienda.gobierno.pr/reglamentos-de-hacienda>
 - <http://www.hacienda.pr.gov/sobre-hacienda/publicaciones>
 - <http://www.ogp.pr.gov/>
 - <http://www.presupuesto.pr.gov/Pages/PRESUPUESTOSANTERIORES.aspx>
 - <http://www.presupuesto.pr.gov/PresupuestoPropuesto2021-2022/Pages/default.aspx>

The Tourism Company has searched or will search the following locations for responsive materials:

- The accounting department's in-office paper files
- The accounting department's shared drive for any document, communication, or folders using the following keywords:
 - 2306
 - 9758

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- 9767
 - ADCC
 - Banco Popular
 - BGF
 - BPPR 2306
 - BGF 9758
 - Bonos
 - BPPR
 - CCDA
 - Centro de Convenciones
 - Debt Service
 - Estado Bancario
 - GDB
 - JP Morgan
 - Pledge Account
 - Popular Asset
 - Room Tax Account
 - Servicio de la Deuda
 - Surplus Account
 - Transfer Account
- The legal department's shared drive and on-site paper files
 - The individual computer hard drives, outlook files, or paper files of:
 - Carmen L. Fernandez (General Counsel)
 - Gustavo Gonzalez Serrano (CFO)

In or around 2012, due to an electrical discharge and a surge protection failure, the Tourism Company's server burned and data was lost. We are working to collect more precise information regarding the date of the server file and will follow up when we have received it. No documents dated between 2006 and 2012 were located in the Tourism Company's in-office paper files. The paper files at the Tourism Company's off-site archive were significantly damaged by flooding in 2017 during Hurricanes Irma and Maria. Tourism Company officials searched through the off-site archive for any documents that were salvageable and did not find any responsive materials.

CCDA previously understood that it would not have any responsive information that would not otherwise be in the possession of GDB or the Tourism Company. See Responses and Objections of CCDA to Defendants' document subpoena. Because CCDA has learned the Tourism Company lacks records before 2012, the secretary of the CCDA board of directors is reviewing the secretary's paper files, the board's archive of paper files, and the legal file within CCDA's finance shared drive to search for any responsive materials.

HTA Adversary Proceeding

AAFAF has searched or will search the following locations for responsive materials:

- The paper files GDB maintained as fiscal agent for HTA of documents pertaining to HTA debt issuances. (The file has since been digitized and these materials are being reviewed in their digitized form.)
- AAFAF's network folders within "common files" containing digital copies of bound volumes for HTA bond issuances.
- AAFAF's IBM iSeries server containing digital archives of GDB records from December 2007 forward pertaining to former demand deposit accounts.
- The following official government websites:
 - <http://app.estado.gobierno.pr/ReglamentosOnLine/ReglOnLine.aspx>
 - <https://www.aafaf.pr.gov/relation-articles/puerto-rico-convention-center-district-authority-ccda/>
 - <http://www.hacienda.pr.gov/sobre-hacienda/publicaciones>
 - <http://www.hacienda.gobierno.pr/reglamentos-de-hacienda>
 - <http://www.ogp.pr.gov/>
 - <http://www.presupuesto.pr.gov/PresupuestoPropuesto2021-2022/Pages/default.aspx>
 - <http://www.presupuesto.pr.gov/Pages/PRESUPUESTOSANTERIORES.aspx>

- <http://www.transicion.pr.gov/2012/Pages/default.aspx>
- <http://www.transicion2016.pr.gov/Agencias/180/Pages/default.aspx>
- <http://www.transicion2020.pr.gov/Pages/default.aspx>

AAFAF has also requested responsive materials from the following third parties:

- Auditors – documents pertaining to the statements from the 2013-2017 audited financial statements identified in the court's order on the motion to compel:⁵
 - KPMG LLP (Commonwealth audited financial statements for Fiscal Years 2013-2017)
 - EY (HTA audited financial statements for Fiscal Years 2013/2014 and 2015)
 - BDO Puerto Rico (HTA audited financial statements for Fiscal Years 2016 and 2017)
- Documents of the following third-party banks pertaining to accounts identified in the flow of funds of relevant HTA Allocable Revenues, Act 30/31 Revenues, and Toll Revenues from 2014 to the present:
 - Banco Popular
 - Bank of New York
 - Oriental Bank
- The Cedrela Group – documents pertaining to work done in connection with the Commonwealth's audited financial statements.

Treasury has searched or will search the following locations for responsive materials:

- Treasury's archive of inactive paper files in its off-site storage area.
- Treasury's publicly available repository of regulations:
<http://www.hacienda.gobierno.pr/reglamentos-de-hacienda>
- Treasury's publicly available repository of circular letters:
<http://www.hacienda.pr.gov/sobre-hacienda/publicaciones>

⁵ With respect to materials that the Court ordered to be provided in connection with the motion to compel, AAFAF is working to identify the custodians and locations of responsive information, if any, beyond what may be located in the auditors' files and will supplement this correspondence as needed.

- The Puerto Rico Financial Accounting System (“PRIFAS”), the accounting system in which Treasury records data regarding collection and transfer of the rum tax revenues.
- The on-site paper files maintained by the following departments:
 - Bureau of Fiscal Systems – Responsible for ensuring that transfers of funds are correct and legally compliant.
 - Bureau of Interventions – Responsible for the approval of vouchers submitted by government entities.
 - Central Accounting – Manages Treasury central accounting system, prepares or amends circular letters and regulations that have to do with revenues and transfers of public funds, and determines procedures for government central accounting.
 - Treasury Area – Manages treasury funds according to the Government’s fiscal and financial policies.
- The individual paper files of:
 - Angela Soto Toro (Executive Official III)
 - Brenda Vazquez Rodriguez (Treasury Area Sub-Director)
 - Hector Gomez (former Treasury Consultant)
 - Jeira Belen Ortiz (Assistant Secretary for the Treasury Area)
 - Julio C. Velez (Accounting Systems Analyst)
 - Maritza Landrau Rivera (Accountant)
 - Victor Aponte (Accountant)
- The individual computer hard drives of:
 - Angela Soto Toro (Executive Official III)
 - Brenda Vazquez Rodriguez (Treasury Area Sub-Director)
 - Hector Gomez (former Treasury Consultant)
 - Jeira Belen Ortiz (Assistant Secretary for the Treasury Area)
 - Juan Carlos de Santiago (Fiscal System Analyst)
 - Julio C. Velez (Accounting Systems Analyst)

- Maritza Garay (Technical Consultant to the Secretary)
 - Maritza Landrau Rivera (Accountant)
 - Samuel Garcia (Technical Consultant)
 - Victor Aponte (Accountant)
- The individual outlook files of:
 - Brenda Vazquez Rodriguez (Treasury Area Sub-Director)
 - Hector Gomez (former Treasury Consultant)
 - Maritza Landrau Rivera (Accountant)
- The following keywords were used to search for responsive documents in the aforementioned electronic files:
 - ACT
 - Carreteras
 - Conway
 - Jayson Padilla⁶
 - Moratorium
 - Moratoria
 - Oversight Board
 - Yaime Rullan⁷
- Requested responsive documents from the Cedrela Group pertaining to work done in connection with the Commonwealth's audited financial statements.

HTA has searched or will search the following locations for responsive materials:

- The finance department's on-site paper files
- The HTA Accounting Department's shared server

⁶ Former Treasury Assistant Secretary of Central Accounting.

⁷ Former Treasury Assistant Secretary for the Treasury Area.

- The HTA Finance Department's shared server
- The HTA Office of Organization and Procedures' intranet shared server, which includes a repository of HTA's standard operating procedures
- The paper files of the office of legal counsel, which maintains documents governing HTA bond issuances, including bylaws, governing documents, and resolutions
- The individual computer hard drives, outlook files, or paper files of:
 - Angel M. Felix Cruz (Deputy Director of Finance Department)
 - Angel Valle (Office Systems Administrator)
 - Luis K. Santiago Reyes (Director of Finance Department)

Sincerely,

/s/ Elizabeth L. McKeen

Elizabeth L. McKeen